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AUG 10 2005

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

First Named Applicant: Kitsukawa	)	Art Unit: 2614
	)	
Serial No.: 09/802,632	)	Examiner: Manning
	)	
Filed: March 9, 2001	)	50P4112.01
	)	
For: VIRTUAL CHANNEL SYSTEM FOR WEB	)	July 15, 2005
APPLIANCE, INCLUDING INTERACTIVE	)	750 B STREET, Suite 3120
TELEVISION	)	San Diego, CA 92101
	)	

**RESPONSE TO OFFICE ACTION**

Commissioner for Patents  
Alexandria, VA

Dear Sir:

In response to the Office Action dated July 1, 2005, please amend the above-captioned patent application as follows.

1168-14.AMD